

Sabancor village, Survey No. 69—1, in the Khate and anubhava of Sabbagi bin Marogi Arira, and bounded on the North by Netavalli Gadi, South by Survey No. 70, East by Netavalli Gadi, and West by Survey No. 69—2, the area required being 5 acres and 16 guntas, assessed at Rs. 1-12-0.

Sabanur, Survey No. 69—2, in the Khate and anubhava of Pakerrappa bin Yallappa, and bounded on the North by Survey No. 69. South by Survey No. 70, East by Survey No. 69—1, and West by Survey Nos. 71 and 72, the area required being 10 acres and 9 guntas, assessed at Rs. 8-0-0.

Sabanur Village, Survey No. 70, in the Khate and anubhava of Siddalingappa bin Siddappa, and bounded on the North by Survey Nos. 69—1 and 2, South by Survey Nos. 94 and 96, East by Nitavalli Gadi, and West by Survey No. 71, the area required being 20 acres and 21 guntas, assessed at Rs. 5-0-0.

Sabanur Village, Survey No. 94, in the Khate and anubhava of Somagi bin Hemogi and bounded on the North by Survey No. 70, South by Survey No. 95, East by Survey No. 96 and West by Survey No. 93, the area required being 8 acres and 36 guntas, assessed at Rs. 2-12-0.

Sabanur Survey No. 95, in the Khate and anubhava of Hanumanthappa bin Bhimappa Arera, and bounded on the North by Survey No. 94 South by Survey No. 107, East by Survey No. 96, and West by Survey No. 93, the area required being 9 acres and 81 guntas, assessed at Rs. 3-0-0.

Sabanur Survey No. 96, in the Khate and anubhava of Halappa bin Hanumappa, Talavara, and bounded on the North by Survey Nos. 70, 72, and 73—2, South by Survey No. 97, East by Survey Nos. 72 and 70, and West by Survey Nos. 94 and 95, the area required being 18 acres and 92 guntas, assessed at Rs. 7-0-0.

8089

H. N. PALLEGAR, *Rev. Secy.*

EDUCATION SECRETARIAT

Dated 25th April 1947.

No. E. 7812—R. & P. S. 14-44-33. S. Zainullabdin, Ex-Sub-Registrar of Births and Deaths, Kalasipalyam, Bangalore, is debarred, permanently, from entry into Government Service.

8042

K. THIPPERUDRIAH, *Edn. Secy.*

LAW SECRETARIAT

Dated 30th April 1947.

No. Fl. 7720—I. T. 28-46-8.

EXCESS PROFITS TAX (POST-WAR REFUNDS)
RULES, 1946.

In exercise of the powers conferred by Section 27 (2) (d) read with Section 4 (2) of the Mysore Excess Profits Tax Act, 1946, the Government of His Highness the Maharaja of Mysore, are pleased to make the following rules, the same having been previously published as required by sub-section (3) of Section 27:—

1. An application for refund of the Excess Profits Tax repayable under sub-section (2) of Section 4 of the Act shall be made in the form (Form E. P. 21) appended to these rules to the Excess Profits Tax Officer, not later than 31st March 1948, and that officer shall as soon as practicable refund the amount due under the Act, together with simple interest at 2 per cent per annum to the person who paid the tax;

Provided that,—

(i) in the case of an individual who, at the time when the amount is refundable, is dead, refund shall be made to the person, who under a letter of administration, probate or succession certificate is entitled thereto;

(ii) in the case of a company which, at the time when the amount is refundable, is in course of winding up, refund shall be made to the liquidator of the company;

(iii) in the case of a Hindu undivided family which, at the time when the amount is refundable, has been disrupted, the refund shall be made to the person or persons to whom the amount was assigned upon such disruption;

(iv) in the case of a firm, the constitution of which at the time when the amount is refundable, is different from the constitution during the chargeable accounting period in respect of which the amount was paid, refund shall be made to the firm as constituted when the refund is due and

(v) in the case of a firm which, at the time when the amount is refundable, is no longer in existence, refund shall be made jointly to the persons who were partners in the firm during the chargeable accounting period in respect of which the amount was paid, or to any person jointly nominated by them to receive the refund, with the substitution in the case of a deceased partner of the administrator or other legal representative.

Provided further that, if the identity of the person entitled under the preceding provisions to receive a refund is in dispute or if any substantial question of title is, in the opinion of the Excess Profits Tax Officer, involved, such officer may require production of an order of the competent Civil Court, naming the person entitled to receive the refund or any part thereof.

2. Any refund made in accordance with Rule 1 shall be deemed to be a full and valid discharge of the liability of the Government under the Act and the person to whom the refund is made shall be responsible for any liability arising out of a claim by any other person in respect of such refund.

ANNEXURE.

to Notification No. Fl.
the 18th April 1947.

Dated, Bangalore,

"FORM E. P. 21."

Application for the refund of the Excess Profits Tax repayable under sub-section (2) of Section 4 of the Excess Profits Tax Act, 1946.

To

The Excess Profits Tax Officer at

The following sums have been paid as Excess Profits Tax by.....under Treasury Chellans Nos.....dated.....Under Section 4 (2) of the Excess Profits Tax Act, 1946, one-third of the aforesaid sums are refundable not later than the 31st March 1948.

SCHEDULE OF TAX PAID AND REFUND DUE.

Chargeable Accounting Period		Excess Profits tax charged and paid	Date (s) on which the tax was paid.	One-third of the amount refundable.
Commencing	Ending			

I/We do hereby pray for a refund of the amount together with interest thereon at 2 per cent under the provisions of Rule 1 of the Excess Profits Tax (Post-War Refunds) Rules, 1946.

I/We hereby agree that the payments authorised may be treated as provisional subject to re adjustment in due course on the basis of audited figures, and I/we hereby undertake to repay the excess amount, if any, refunded by Government either in respect of tax paid by me/us, or in respect of the relative interest thereon.

I/We further agree that if any claim is made by any other person in respect of the amount refund of which is claimed hereby, I/we shall be responsible therefor.

Signature and Address of each claimant.

Signature	Address	Capacity*	Date
.....			

*NOTE—The application and verification are to be signed.—

- in the case of an individual, by the individual himself,
- in the case of an individual who is dead, by the person who, under a letter of administration, probate or succession certificate, is entitled to the refund,
- in the case of Company or any other public body, by the principal officer, as defined in sub-section (12) of section 2 of Mysore Income-tax Act, 1923,
- in the case of a company which is in the course of winding up, by the liquidator of the company,
- in the case of Hindu undivided family by the head of the family,
- in the case of a Hindu undivided family which is disrupted, by the person or persons to whom the amount was assigned at the time of the disruption,
- in the case of a firm, by any partner,
- in the case of a firm which has ceased business, by all the partners constituting the firm during the relevant chargeable accounting period with the substitution in the case of a deceased partner of the administrator or other legal representative.

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S. KANAKARATNARAJ, *Law Secy.*
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